GOVERNMENTAL FUNDS COMBINING BALANCE SHEET NONMAJOR FUNDS December 31, 2002

	Special Revenue		Debt Service	
<u>ASSETS</u>				
Cash and cash equivalents	\$	38,903	\$ 42	,824
Deposits with fiscal agents		396		-
Investments with trustees		-		169
Receivables:				
Accounts - net		530		31
Taxes		107		443
Special assessments		-	19	,443
Loans		6,078		-
Intergovernmental		8,784		-
Due from other funds		880		733
Prepaid items		3		
Total assets		55,681	63	,643
LIABILITIES and FUND BALANCES				
Liabilities:				
Salaries payable		404		-
Accounts payable		3,406		44
Intergovernmental payable		25		-
Due to other funds		4,138		-
Deferred revenue		11,121	19	,741
Total liabilities		19,094	19	,785
Fund balances:				
Reserved for:				
Reserved				
Prepaid items		3		-
Pension liability		28,444		-
Unreserved, undesignated		8,140	43	,858
Total fund balances		36,587	43	,858
Total liabilities and fund balances	\$	55,681	\$ 63	,643

OLIS, MINNESOTA

(In Thousands)

Total Nonmajor Governmental		
81,727		
396		
169		
561		
550		
19,443		
6,078		
8,784		
1,613		
3		
119,324		

404
3,450
25
4,138
30,862
38,879

3
28,444
51,998
80,445
\$ 119,324